

Mapping York Region's 2023 Fall Debenture Issue to the UN SDGs and ICMA GBPs & SBPs

Mapping York Region's 2023 Fall Debenture Issue to the UN SDGs and ICMA Green Bond Principles (GBPs) and Social Bond Principles (SBPs) highlights potential opportunities to fund planned expenditures with a green, social, or sustainability use of proceeds issuance

ICMA Green Category	Illustrative Green Use of Proceeds ⁽¹⁾	2023 Fall Debenture Projects	Potential UN SDG Alignment ⁽¹⁾
Green Buildings	Construction, development, operation, acquisition and maintenance of municipal buildings that have received or are expected to receive certification according to third-party verified building standards (e.g., LEED Gold, BOMA Best)	- Community Centre Renovations - Facility Rehabilitation and Improvements	
Energy Efficiency	Projects that increase the energy efficiency or reduce the energy consumption of municipal facilities	Energy Retrofits – City Facilities	 
Environmentally Sustainable Management of Living Natural Resources and Land Use	Activities that contribute to the sustainable management of living natural resources, land use and natural ecosystem protection, such as the preservation and development of natural areas used for parks and recreational purposes	Park Redevelopment and Construction	 
Clean Transportation	Construction, development, operation, acquisition and maintenance of infrastructure for active transportation, such as cycling lanes and sidewalks	- Roads Widening⁽²⁾ - Roads Rehabilitation / Replacement⁽²⁾	
Sustainable Water and Wastewater Management	- Construction, development, operation, acquisition and maintenance of infrastructure for: - The collection, treatment, recycling, or reuse of water, rainwater or wastewater - Water distribution systems with improved efficiency	- Wastewater Servicing - Water Supply	

ICMA Social Category	Illustrative Social Use of Proceeds ⁽¹⁾	Potential Target Population	2023 Fall Debenture Projects	Potential UN SDG Alignment ⁽¹⁾
Access to Essential Services	Construction, development, operation, acquisition and maintenance of publicly available, free or subsidized essential services, including community centers and the rehabilitation of public spaces	- People with disabilities - Women and/or gender minorities - Aging populations	- Community Centre Renovations - Facility Rehabilitation and Improvements	

York Region has funded expenditures beyond the 2023 Fall Debenture Issue that may be considered eligible green or social uses of proceeds, such as funding capital improvements at long-term care homes, health clinics, and land conservation efforts

11 Source: ICMA, York Region. (1) Use of proceeds categories shown are non-exhaustive and illustrative based on a preliminary analysis of York Region's 2023 Fall Debenture Issue. Potential SDG alignment is illustrative and based on preliminary analysis. (2) Roads Widening and Road Rehabilitation/Replacement are not in and of themselves an eligible use of proceeds; however, select expenditures (e.g., construction of cycling lanes and sidewalks) may be considered eligible.